

COUNTIES

CHAPTER 116

(S. B. No. 64—Brunsdale.)

NOTICE OF APPEAL FROM DECISIONS COUNTY COMMISSIONERS IN TAX MATTERS

An Act to amend and re-enact Section 3299 of the Compiled Laws of North Dakota for the year 1913 relating to notice of appeal to the District Court from decisions of the Board of County Commissioners in matters pertaining to assessment and taxation.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. That Section 3299 of the Compiled Laws of North Dakota for the year 1913 be and the same is hereby amended and re-enacted so as to read as follows:

§ 3299. Such appeal must be taken within thirty (30) days after the decision of the board by serving a written notice of appeal upon one (1) member of the board, and in case of appeals from decisions of said board relating to tax refunds, tax abatements or other matters relating to taxation, notice of appeal shall also be served by registered mail upon the State Tax Commissioner. The County Auditor shall, upon the filing of the undertaking and the payment of his fees as hereinafter provided, make out a complete transcript of the proceedings of such board relating to the matter in controversy, and shall deliver the same to the Clerk of the District Court.

Approved March 9, 1931.

CHAPTER 117

(S. B. No. 248—Committee on Delayed Bills.)

COMPENSATION AND EXPENSES COUNTY COMMISSIONERS

An Act amending Section 3533 of the 1925 Supplement to Compiled Laws relating to the compensation and expenses of members of Boards of County Commissioners.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. County Commissioners shall be allowed for the time they are necessarily employed in the duties of their office including the time necessarily consumed in traveling to and from their homes to attend the meetings of the board, the sum of \$6.00 per day, and their actual traveling expenses, which expenses shall not exceed ten cents (10c) per mile necessarily traveled while performing their duties in attending meetings of the board or when engaged in other official duties, the same to be paid out of the general fund of the county. Provided, however, that in counties having a population of 9000 or

less, the total compensation and expenses received by any member of a Board of County Commissioners shall not exceed Eight Hundred Dollars (\$800.00) in any one year.

The office hours of Boards of County Commissioners shall be not less than from nine to twelve A. M. and two to five P. M., during regular or special sessions held by such boards.

Approved March 11, 1931.

CHAPTER 118

(H. B. No. 126—Holte, of Dickey Co.)

COUNTY SUPERINTENDENT CONTINGENT FUND

An Act to amend and re-enact Section 1377 of the Compiled Laws of 1913, and to provide for the creation of a County Superintendent's Contingent Fund for use by the County Superintendent for the payment of the expenses of district teachers' meetings, annual school officers' meetings, play days, industrial contests, county commencement exercises, and other special and incidental expenses of a like nature, and to repeal Sections 1391, 1393, 1394 and 1395 of the Compiled Laws of 1913.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. Section 1377, Compiled Laws 1913, is hereby amended and re-enacted to read as follows:

§ 1377. One dollar of each fee collected by the County Superintendent from the applicants for elementary certificates, and all fees received for the renewal of elementary certificates, shall be paid into the County Superintendent's Contingent Fund to be used as hereinafter provided, and one dollar of each fee from applicants for elementary certificates shall be forwarded to the State Superintendent of Public Instruction who shall deposit all fees so received in the state treasury as a fund from which to pay the clerical help, per diem and all other expenses incurred by him in connection with teachers' examinations, and to aid in the establishment and maintenance of teachers' reading circles and in the professionalizing of teaching in such other ways as to the State Superintendent may seem advisable.

§ 2. The County Superintendent of Schools shall each year prepare a statement which shall certify to the total number of schools and separate departments in graded and high schools in his county in which school has been taught not less than four months during the preceding school year, which statement shall be transmitted to the County Auditor at the time of the transmittal of the estimate of the amounts of moneys required for the proper maintenance, extension or improvement of his office required by the budget law, and shall include in his said estimate a sum, not to exceed two dollars for each school and separate department so certified, and not to exceed

his probable needs for the purposes hereinafter mentioned, for County Superintendent's Contingent Fund, and such amount shall be appropriated by the Board of County Commissioners for such purpose. At the closing of the auditor's books on June thirtieth, the balance to the credit of such County Superintendent's Contingent Fund shall revert to and become a part of the general unappropriated balance in the County Treasury.

§ 3. The County Superintendent's Contingent Fund shall be used by the County Superintendent for the payment of expenses of district teachers' meetings, annual school officers' meetings, play days, industrial contests, county commencement exercises, and other special and incidental expenses of a like nature.

§ 4. REPEAL.] Section 1391, Section 1393, Section 1394, and Section 1395, Compiled Laws 1913, and all acts or parts of acts in conflict herewith are hereby repealed.

Approved March 10, 1931.

CHAPTER 119

(H. B. No. 32—Twete.)

EXPENSES COUNTY SUPERINTENDENT OF SCHOOLS

An Act to amend and re-enact Section 3551a3 of the Supplement to the Compiled Laws of 1913, relating to expenses of County Superintendent of Schools.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] Section 3551a3 of the Supplement to the Compiled Laws of 1913 is hereby amended and re-enacted to read as follows:

§ 3351a3. EXPENSES OF COUNTY SUPERINTENDENT OF SCHOOLS. The County Superintendent of Schools shall receive 12½c per mile for the distance actually and necessarily traveled by him or his field deputy in the discharge of their duties within the county and 10c per mile when in attendance at meetings of county superintendents when same are called by the State Superintendent of Public Instruction as provided by law. He shall at the end of every three months make and furnish to the County Commissioners an itemized statement, subscribed and sworn to, of the distance so traveled in the discharge of his duties, which shall be audited and ordered paid by the Board of County Commissioners.

§ 2. REPEAL.] All Acts and parts of Acts in conflict herewith are hereby repealed.

Approved March 2, 1931.

CHAPTER 120

(H. B. No. 161—Thompson by Request.)

**DUTIES COUNTY AUDITOR, TAX SALE CERTIFICATES; ISSUE
AND VALIDATION TAX DEEDS**

An Act to authorize and direct the County Auditor to sign and issue certificates of tax sale as of the date when the real estate therein described was sold for delinquent taxes; authorizing and directing the County Auditor to issue tax deed when expiration of period of redemption has been regularly noticed, and validating such tax deeds unless an action is commenced on or before July 1st, 1931, repealing all acts and parts of acts in conflict herewith and declaring an emergency.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. In the case of any sale of real property for delinquent taxes thereon made and consummated more than three (3) years prior to January 1st, 1931, where the property sold was struck off to the county, pursuant to the provisions of the statute, in such case made and provided, and where the County Auditor, through error, omission, inadvertence, or neglect, failed to affix his signature and seal to such certificate of tax sale, such county auditor, or his duly qualified successor, is hereby empowered, authorized and directed to date, sign, and affix his official seal onto any such certificate as of the date of sale and such tax sale certificate shall have the same force and effect as though duly and regularly signed and sealed on the date when the property described therein was sold for taxes.

§ 2. Any tax deed issued prior to January 1st, 1931 pursuant to a regularly conducted tax sale, and after the expiration of three (3) years from the date of such sale, and after notice of expiration of period of redemption had been regularly and duly given, shall be and the same is hereby, declared valid, binding and of full force and effect and incontestable, notwithstanding the failure, neglect, or omission of the County Auditor to affix his official signature and seal to the certificate of tax sale on the date when the real estate described therein was sold for delinquent taxes; unless any person, firm or corporation claiming an interest therein or title thereto shall on or before twelve o'clock noon, July 1, 1931 commence an action to set aside such tax deed and to determine such claim, title or interest therein.

§ 3. EMERGENCY.] An emergency is hereby declared to exist in that in a large number of cases various County Auditors have, through inadvertence, omission, or neglect, failed to sign certificates of tax sale after the property sold was struck off to the county, therefore, this act shall take effect and be in force from and after its passage and approval.

Approved March 7, 1931.

CHAPTER 121

(H. B. No. 195—Cox.)

TRANSFER REAL PROPERTY, DUTY COUNTY AUDITOR

An Act to amend and re-enact Section 2212, of the Supplement to the Compiled Laws of 1913, of the State of North Dakota, as amended by Chapter 271 of the Laws of 1927, relating to the duty of the county auditor and requirements of the transfer of real property as to taxes, deeds and other instruments of conveyance, and declaring an emergency exists.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. AMENDMENT.] That Section 2212 of the Supplement to the Compiled Laws of 1913 of the State of North Dakota, as amended by Chapter 271 of the Laws of 1927, be amended and re-enacted to read as follows:

§ 2212. Whenever any deed or patent is presented to the County Auditor for transfer, he shall ascertain from the books and records in the offices of the County Treasurer and County Auditor if there be delinquent taxes or special assessments on the land described therein, or if it has been sold for taxes and if there are delinquent taxes or delinquent special assessments or installments of special assessments due thereon, he shall certify to the same, and when the receipt of the County Treasurer shall be produced for the said delinquent taxes or special assessments or installments of special assessments that may be in the hands of the County Treasurer or County Auditor for collection, the County Auditor shall enter on every deed, or patent so transferred over his official signature, "Delinquent taxes and special assessments or installments of special assessments, paid and transfer entered", or if the land described has been sold for taxes, "paid by sale of the land described within", or if it is an instrument entitled to record without regard to taxes "transfer entered", and unless such entry is made upon any deed or patent, the Register of Deeds shall refuse to receive or record the same; provided, the sheriff's or referee's certificates of sale on execution or foreclosures of mortgages may be recorded by the Register of Deeds without any such certificate from the County Auditor; and provided further that any deed conveying to the state or any political subdivision or municipal corporation thereof, any right of way for use as a public street, alley or highway, shall be entitled to record without regard to taxes, unless the land conveyed has been sold for taxes prior to the taking effect of this act. The County Auditor shall keep a record of such transfers in a book kept for that purpose, showing the names of the grantor and grantee, a description of the property and the date of the transfer, and shall collect twenty-five cents for each certificate, from the person or persons presenting the same for certification, and said

money so collected shall be by him paid into the office of the County Treasurer at the end of each month and be placed to the credit of the general funds of the county.

§ 2. EMERGENCY.] An emergency is hereby declared to exist and this act shall take effect and be in force from and after its passage and approval.

Approved March 9, 1931.

COURTS

CHAPTER 122

(S. B. No. 120—Cain, Sathre, Matthaei and Fowler.)

ADMINISTRATION TRUST ESTATES IN DISTRICT COURT

An Act providing for the supervision of the administration of trust estates in the District Court and for the adoption of rules of procedure in relation thereto.

Be It Enacted by the Legislative Assembly of the State of North Dakota:

§ 1. SUPERVISION OF TRUSTS.] The District Court of the County where trust property or some portion thereof is situated, other than property held by an executor, administrator, guardian, or assignee or trustee for the benefit of creditors, shall have jurisdiction to supervise the administration, by the trustee, of such trust property; and reference in this act to trusts, trustees and trust property shall be construed as in this section defined. In case such property is situated in more than one county the District Court of the county to which application is first made shall supervise the administration of such property. The procedure shall be by special proceedings which may include proceedings ancillary to like proceedings of a foreign court when such court has acquired prior and original jurisdiction over the person of the trustee and a part only of the trust property is within this state.

§ 2. ADOPTION OF COURT RULES.] The Supreme Court shall on or before the 1st day of July, 1931, establish rules of practice for the District Court in its supervision of the administration of trust properties over which it has jurisdiction, and prescribe the notice that shall be given of proceedings in the District Court relating to such trusts. Such rules shall require every trustee holding any property in this state in trust for the benefit of another otherwise than as executor, administrator, guardian, or assignee or trustee for the benefit of creditors, to file at stated intervals itemized accounts of his or its receipts and disbursements as such trustee, and reports of the sale, mortgaging, leasing or other disposition of trust property and investment of trust funds; and determine the procedure by which